

NOTICE OF PUBLIC HEARING

OF THE
APPRAISAL REVIEW BOARD

FOR THE
SABINE COUNTY APPRAISAL DISTRICT, TEXAS

NOTICE OF PUBLIC MEETING OF THE APPRAISAL REVIEW BOARD

NOTICE IS HEREBY GIVEN THAT A PUBLIC MEETING OF THE APPRAISAL REVIEW BOARD
OF THE SABINE COUNTY APPRAISAL DISTRICT WILL CONVENE AT

8:30 a.m. on FRIDAY, JUNE 24, 2022

IN THE OFFICE OF THE APPRAISAL DISTRICT

1910 WORTH ST. HEMPHILL, TX

The board will hear and determine taxpayer and taxing unit appeals on all matter permitted.

TEX.PROPERTY TAX CODE 41.66

The Appraisal Review Board will be in session on other days.

Notice for which will be duly posted, until all timely filed appeals are heard and resolved.

This notice is given pursuant to the Open Meetings Act, Chapter 551 Government Code.

FILED FOR RECORD
AT 9:50 O'CLOCK A M

JUN 14 2022

Jami Clark
Clerk, County Court, Sabine County
By Bleky Childers DEPUTY



Tina Ford
Chief Appraiser
Sabine County

2022 Sabine County Appraisal Review Board Hearings

June 24, 2022

Appraisal Review Board Members: Chairman Jerry Pickard Jr. Jesse were administered the Oath of Office on Friday June 24, 2022. ARB Chairman Jerry Pickard Jr., called the hearings to order at 8:30 am and the hearing proceeded as follows:

8:30am- Joe Parker- (Case 2022-00076- Account# 165681 Protest# 1785)

Mr. Parker reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Parker stated to the ARB that he could not sale his property due to the trash his neighbors have around their property they dump oil on the ground. He said the roads were bad and not being maintained by the county. Mr. Parker state that the value is affected by what's around the property. Chief Appraisal Tina Ford advised Mr. Parker she was not aware his structure wasn't finished and that he put a homestead on it in 2018 for over 65, that means your taxes was frozen and not going to change and the county froze his taxes in 2019. Tina explained to Mr. Parker that normally we don't lock in the rate on an unfinished structure. ARB Member Jesse Watson motion to let the Appraisal District value stand. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried.

Board Decision: Account number R#165681- No Change in value.

9:00am- Robert Vaugh Lawless- (Case 2022-00080 -Account# R6017781 Protest# 1791)

Mr. Lawless reason for protest is the homestead exemption. Mr. Lawless stated to the ARB that he wants his value to be the same as others in his neighborhood. Mr. Lawless present comparable of neighbors in his area. Chief Appraisal Tina Ford explained to Mr. Lawless that his value was higher because he had more waterfront than the other neighbors, she said the State wants to raise the amount of waterfront per square ft. Tina advised that the appraisers will be reworking the subdivision to make it more equal & uniform. ARB Member, Jesse Watson motion to allow the Appraisal District decision to stand. Jerry Pickard Jr. second the motion. The motion carried.

Board Decision: Account# R6017781- No change in value.

9:15am-Donald E & Connie L Belt-(Case#2022-00091 -Account#R84001 Protest#1807)

Mrs. Belt reason for protest was the improvements of the Mobile Home. Mrs. Belt stated to the ARB that the Mobile Home was in bad condition sheetrock was falling down, there were no utilities, carport or storage on the property anymore. Mrs. Belt said there were storm damages from Hurricane Laura, and she could not afford to pay someone to tear the mobile home down. Chief Appraiser Tina Ford advised Mrs. Belt that her depreciation was between 75% to 90% and the State will not allow her to remove the mobile home from her account until it is completely removed. ARB Chairman, Jerry Pickard Jr. motion to increase the depreciation to 95%. ARB Member, Jesse Watson second the motion. The motion carried.

Board decision: Account# 84001- Reduced value from \$13,390-\$9,440.

(Case#2022-00091 Account#R84071-Protest#1806)

Mrs. Belt reason for protest was the value is over market value/value is unequal when compared with other properties Mrs. Belt stated to the ARB that the home was old, the roof 23 years old. She said that all the gutters, the eaves & foundation was rotten, and the home had major water damages. it needs a roof and there are a lot of damages in the home from the from the tenants; she also said there were no A/C or Heat in the home, and she has problems with her plumbing. ARB Chairman Jerry Pickard Jr. motion to reduce the value of the home. ARB Member Jesse Watson second the motion. The motion carried.

Board decision: Account#R84071- Reduced value from \$129,370 to \$76,450.

(Case#2022-00091 Account#R6018971-Protest#1805)

Mrs. Belt reason for protest was the value is over market value/value is unequal when compared with other properties Mrs. Belt stated to the ARB there were cracks in the foundation, wood was rotten, need a roof, it had major water damages in the house, she said the porch and carport was torn down. Chief Appraiser Tina Ford advised Mrs. Belt that her home is classified as a BV 3 plus which is consider as a starter home. ARB Chairman Jerry Pickard Jr. motion to change the class to a BV3 with 40% depreciation. ARB Member, Jesse Watson second the motion. The motion carried.

Board decision: Account#R6018971-Reduced vale from \$\$65,030-\$52,480.

9:45am- Kenneth R & Jo Ann Baldwin (Case#2022-00079 Account#R159061-Protest#-1790)

Mr. Baldwin reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Baldwin present photos of the condition of the Mobile Home to the ARB. Mr. Baldwin advised the ARB that his home was damage by the hurricane, and he has not repair it. ARB Member, Jesse Watson motion to take 15% off of \$10,857 overall. ARB Chairman Jerry Pickard Jr. second the motion. The motion carried.

Board decision: Account#R159061- Reduced value from \$41,760-\$40,130.

11:00am -Paul & Debbie Rice (Case#2022-00091 Account#R231531 Protest#1819)

Mr. Rice reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Rice stated to the ARB that his taxes increased from \$72,000 to \$75,000 he removed trees off his property, his foundation need repairing. Chief Appraiser Tina Ford offered to lower Mr. Rice value to his settlement statement of \$72,000. Tina explained to him that when you pay for something the value of it is what makes the market value. The value of the house had been set since 2019 it went down, and it's been the same for the last 4 years without any reports that the market has increase so the value has increased. Tina suggested to Mr. Rice to accept his settlement statement for this year for what he purchased the house which will only decrease by \$1,835. Tina also advised him that the rate was set by the rate within the city and the land value was \$1,540. The settlement statement would be good for this year and next year it has to return to the market value of \$8,000 per acre. She advised Mr. Rice that he had .193 acres and his value is \$1,540 of \$8,000. ARB Chairman Jerry Pickard Jr. motion to let the Appraiser District value stand. ARB Member, Jesse Watson second the motion. The motion carried.

Board decision: Account# R231531- Reduced value from \$75,380-\$73,835.

11:15am- Jimmy C McDonald (Case#2022-00105 Account#109011- Protes#1829)

Mr. McDonald reason for protest is the value is over market/value is unequal when compared with other properties. Mr. McDonald stated to the ARB he did not agree with the value of his camp house, he said the only thing he has done to the camp was painted it. Chief Appraiser Tina Ford explained to Mr. McDonald that he made an agreement with the previous Appraiser to put a function on the camp for 2 years to give him time to complete the repairs that he needed to fix. In 2021 the agreement was removed; she told him we only put them for 2 years increment, it gives you a chance to fix whatever you told her what was wrong, so she allowed you 2 years to fix it, then it had to be removed. Tina told him his camp was classified as a FR3 Plus with depreciation because it was built in 1993. Mr. McDonald stated to the ARB he has plywood floors and the sink in the bathroom was not completed, it was unlevelled, he said someone to come out and look at it but he does not have the money to have it fixed. ARB Member, Jesse Watson motion to change the class to a FR3, ARB Chairman Jerry Pickard Jr. second the motion. The motion carried.

Board decision: Account#109011- Reduced value from \$71,020-\$63,980.

11:30am-Norman E Bradshaw (CaseE2022-00089- Account#-R39841 Protest#1801)

Mr. Bradshaw reason for protest is the value is over market/value is unequal when compared with other properties. **Mr. Bradshaw stated to the ARB that he had 1.00 acre** of land in Pineland on Williams drive by Devils Ford Creek, he presented comparable of other property in the area same as his, he doesn't understand why one acre was valued at \$8,000. Chief Appraiser Tina Ford explained to Mr. Bradshaw that we value by the sales throughout the county 3 years ago they determined that acreage under 5 acres is valued at \$8,000 an acre. Tina also explained to Mr. Bradshaw that his land sits by the National Forest and has access to the water and that Brookeland was a popular area, and he would have no problem selling that 1 acre. ARB Member Jesse motion to let the Appraisal District value stand. ARB Member Jesse Watson second the motion. The motion carried.

Board decision: No change in value.

1:45pm- William P & Elizabeth P Hardin (Case#2022-00093 Account#6018864 Protest#1810)

Mr. Hardin reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Hardin stated to the board that the market value increased from \$89,940-\$191,090 and he do not agree with the appraised amount. He told the board that the land behind him was appraised for \$15,000 CPU a value of \$81,940. Chief Appraiser Tina Ford offered to lower Mr. Hardin land to \$15,000 CPU to match the neighbors market value. ARB Chairman motion to roll the value back to the Appraisal District value of 15%. ARB Member, Jesse second the motion. The motion carried.

Board decision: Account#R6018864- Reduced value from \$242,110-\$13,860.

2:00pm- Jefferson W Seward (Case#2022-00094 Account#R198951 Protest#1810)

Mr. Seward reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Seward stated to the ARB that the valuation went from \$4,000 an acre to \$8,000 an acre and he don't understand why it went up so high, he said he was offered to sell his 4 acres for \$1,200 an acre. Appraiser Whitney Byley advised Mr. Seward that the county has a land schedule that is set for 0-4.999 acres is valued at \$8,000 an acre. Whitney explained to Mr. Seward that we have to be equal and uniform, everyone is supposed to be taxed on, it also depends on where the location is. Chief Appraiser Tina Ford advised Mr. Seward that 3 years ago the Chief Appraiser gathered sales information in our area, so we had to adjust our land schedule because the state requirement is to appraise at 100% market value. That is why all acreage under 5 acres is \$8,000, the lake and waterfront can be appraised anywhere from \$35,000 to \$100,000. They are not priced the same as you, these are tracts of land that are smaller than 5 acres that is not waterfront or highway acreage. ARB Chairman, Jerry Pickard Jr. motion to let the Appraisal District value stand. ARB Member, Jesse Watson second the motion. The motion carried.

Board decision: No change in value.

2:15pm- Amanda Wright Est. (Case#2022-00095 Account#R45941 Protest#1811)

Mr. Devin Richards presented the protest for his mom Mrs. Wright who was also on the phone. The reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Ricardson stated to the ARB that the value went up from \$5,000 to \$27,000. Appraiser Whitney Byley, explained to Mr. Richards that 3 years ago because of the sales the land scheduled was updated and that land under 5 acres was valued at \$8,000 an acre. ARB Member Jesse Watson motion to let the Appraisal District value stand. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried.

Board decision: No change in value.

2:45pm- Ronnie & Rebecca Acosta (Case#2022-00099 Account#R30051 Protest# 1823)

Mr. Acosta reason for protest is the value is over market value/value is unequal when compared with other properties. Mr. Acosta sent a Written Affidavit and pictures of the condition of his land. Chief Appraisal Tina Ford presented comparable to the ARB showing their land was equal and uniform with everybody else pictures was taken from the gate because the property was locked. ARB Member Jesse Watson motion to put a 15% depreciation function for 2 years. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried.

Board decision: Account#R30051- Reduced value from \$509,710-\$489,280.

3:00pm-Jeffery & Jenny Coffey (Case#2022-00049 Account#R96561 Protest# 1737)

Mrs. Coffey reason to protest was the value is over market value/value is unequal when compared to other properties. Mrs. Coffey advised that she had damages to the boat dock, she present pictures to the ARB showing the damages and the loss of part of her deck and walkway. Mrs. Coffey said the T-head was all gone due to the storm; she advised that the dock was too expensive to replace. Chief Appraisal Tina Ford looked at the photos that Mrs. Coffey present to the ARB. ARB Chairman Jerry Pickard Jr. motion to depreciate only the boat dock to 50%. ARB Member, Jesse Watson second the motion. The motion carried.

Board decision: Account#R96561- Reduced value from \$201,240-\$192,250.

3:30pm-Beverly J Bishop (Case#2022-00103 Account#R106771 Protest# 1827)

Mrs. Bishop reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. Bishop stated to the ARB that the value was unfair. Mr. Bishop stated that there were mechanical issues with the home and the property was aged and deteriorating, he said there are problems with the drainage the kitchen sink was stopping up. Chief Tina Ford explained to the bishop's that their home was a BV4 which is like a starter home and the reason why it went up was because the change in market value. She also advised them that they should have taken pictures to show the condition of the issues they were having with the home, it would help in reducing the value of the home. ARB Member, Jesse Watson motion to change the class from a BV4 to a BV3 plus. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried.

Board decision: Account#R106771- Reduced value from \$121,110-\$101,200.

This concluded the Appraisal Review Board hearing for June 24, 2022. ARB Chairman Jerry Pickard Jr. motion to adjourned at 3.45pm ARB Member Jesse Watson second and the meeting was adjourned.



Jerry Pickard Jr. - Chairman



Prepared by Yvette Holman

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SABINE COUNTY APPRAISAL DISTRICT, TEXAS

NOTICE IS HEREBY GIVEN THAT A PUBLIC MEETING OF THE APPRAISAL REVIEW BOARD
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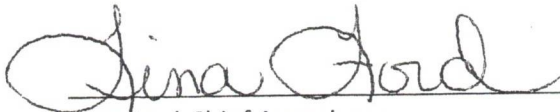
11:00 a.m. on Wednesday, May 4, 2022

IN THE OFFICE OF THE APPRAISAL DISTRICT, 1910 WORTH ST, HEMPHILL, TX

AGENDA:

- 2022-001 Approve the Appraisal Review Board Hearing Rules & Procedures
- 2022-002 The chief appraiser shall make and subscribe an affidavit on the submission of the completed appraisal records to the appraisal review board for review and determination of protests.
- 2022-003 The chief appraiser shall submit Correction of Appraisal Roll to the appraisal review board.

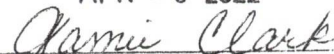
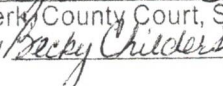
Items above do not have to be taken in the same order as shown on agenda. If during the course of the meeting, any discussion of any items on the agenda should be held in executive session, the board will convene in such executive or closed session in accordance with Open Meeting Texas Government Code Chapter 551.



Tina Ford-Chief Appraiser
Sabine County Appraisal District

FILED FOR RECORD
AT 8:55 O'CLOCK A M

APR 29 2022


Clerk, County Court, Sabine County
By  DEPUTY

Minutes of The Appraisal Review Board Meeting

Wednesday, May 4, 2022 the Sabine County Appraisal Review Board met in a public meeting beginning at 11:15am. The following members were present:

Jerry Pickard Jr.-Chairman

Jesse Watson- Member

Also present: Tina Ford and Yvette Holman – Sabine County Appraisal District

STATEMENT OF OATH OF OFFICE

Each member was sworn in and Oaths of Office were executed and notarized.

AGENDA ITEM# 2020-001 Approve the Appraisal Review Board Hearing Rules & Procedures.

The Chief Appraiser, Tina Ford submitted the changes made to the Appraisal Review Board Rules & Procedures, to the Appraisal Review Board.

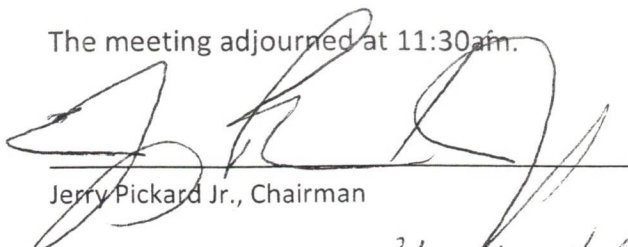
AGENDA ITEM# 2022-002 The Chief Appraiser shall make and subscribe an affidavit on the submission of the completed appraisal records to the appraisal review board for review and determination of protests.

The Chief Appraiser, Tina Ford submitted the completed appraisal records to the Chairman of the Appraisal Review Board, Jerry Pickard Jr. Mr. Pickard accepted the appraisal records and signed the form.

AGENDA ITEM# 2022-003 The Chief Appraiser shall submit corrections of Appraisal Roll to the Appraisal Review Board.

The Chief Appraiser, Tina Ford, submitted the corrections of the Appraisal Roll to the Appraisal Review Board. The Appraisal Review Board accepted the corrections to the Appraisal Roll as submitted.

The meeting adjourned at 11:30am.



Jerry Pickard Jr., Chairman



Tina Ford, Chief Appraiser

Minutes prepared by:



Yvette Holman